



New Tax Regulations

The list of new tax regulations

The following is a list of the new tax regulations. All regulations are available in Indonesian.

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	Perpres 40/2018	8 May 2018	General Tax	Pembaruan Sistem Administrasi Perpajakan	Upgrading of Tax Administration System
2	Perpres 44/2018	31 May 2018	Export and Import	Indonesia National Single Window	Indonesia National Single Window
3	46/PMK.010/2018	9 May 2018	Income Tax	Pajak Penghasilan Ditanggung Pemerintah atas Bunga atau Imbalan Surat Berharga Negara yang Diterbitkan di Pasar Internasional dan Penghasilan Pihak	Income tax borne by the Government on interest or compensation from State Debentures issued in the international market and income of third parties from

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				Ketiga atas Jasa yang Diberikan Kepada Pemerintah dalam Penerbitan dan/atau Pembelian Kembali/Penukaran Surat Berharga Negara di Pasar Internasional	services provided to the Government in issuance and/or buyback/ exchange of State Debentures in the international market
4	47/PMK.010/2018	9 May 2018	Income Tax	Pajak Penghasilan Ditanggung Pemerintah atas Pembayaran Recurrent Cost Sistem Perbendaharaan dan Anggaran Negara	Income tax borne by the Government on payments of the State Treasury and Budget Recurrent Cost System
5	48/PMK.010/2018	11 May 2018	General Tax	Perlakuan Perpajakan atas Penyertaan Modal Perusahaan Modal Ventura pada Perusahaan Mikro, Kecil, dan Menengah	Tax treatment on equity participation of venture capital companies in micro, small and medium enterprises
6	Perka BKPM 5/2018	30 May 2018	Tax Holiday	Rincian Bidang Usaha dan Jenis Produksi Industri Pionir yang Dapat Diberikan Fasilitas Pengurangan Pajak Penghasilan Badan serta Pedoman dan Tata Cara Pemberian Fasilitas Pengurangan Pajak Penghasilan Badan	Details of business fields and types of production of pioneer industries that may be granted the facility of Corporate Income Tax reduction and guidelines and procedures for granting the facility of Corporate Income Tax reduction
7	SE-08/PJ/2018	11 May 2018	Tax Treaty	Pemberitahuan Berlakunya Persetujuan Antara Pemerintah Republik Indonesia dan Pemerintah Bermuda (Sebagaimana Telah Diizinkan oleh Pemerintah Kerajaan Inggris Raya dan Irlandia Utara) untuk	Notification of coming into force of Agreement between the government of the Republic of Indonesia and the government of Bermuda (as allowed by the government of the United Kingdom of

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				Pertukaran Informasi Berkenaan dengan Keperluan Perpajakan	Great Britain and Northern Ireland) for Exchange of information in connection with tax purposes
8	PENG-4/PJ.09/2018	5 June 2018	General Tax	Tanggal Jatuh Tempo Pembayaran atau Penyetoran Serta Batas Akhir Pelaporan Pajak Sehubungan Dengan Hari Libur Nasional dan Cuti Bersama Hari Raya Idul Fitri Bulan Juni 2018	Due dates for payment or deposit and deadlines for reporting of tax in connection with the Idul Fitri national holiday and collective leave in June 2018

Contact

Clients & Markets Deloitte Indonesia
Email: IDMarcomm@deloitte.com

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